

ग्रसाभारण

EXTRAORDINARY

भाग II-- खण्ड 3--- उप-लण्ड (i)

PART II-Section 3-Sub-section (i)
प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

軒o 259]

नई बिरुली, गुक्रवार, दिसम्बर 30, 1966/पौष 9, 1888

No. 259]

NEW DELHI, FRIDAY, DECEMBER 30, 1966/PAUSA 9, 1888

धम भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह ग्रामण मंकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATIONS

New Delhi, the 30th December 1966

G.S.R. 2032.—In exercise of the powers conferred by clause (a) of rule 4 of the Public Debt Rules, 1946, the Central Government hereby prescribes that the following shall be the form of a Government security for the purposes of subclause (a) (iv) of clause (2) of section 2 of the Public Debt Act, 1944 (18 of 1944), namely:—

"Form

Application No.

भारत सरकार

GOVERNMENT OF INDIA दसवर्षीय वार्षिकी जमा पत्र TEN YEAR ANNUITY DEPOSIT CERTIFICATE

ग्र-हस्तांतरणीय

NOT TRANSFERABLE

970	THE GAZETTE OF	F INDIA EXTRAORDINARY	[PART 11-
<u>सं</u> ०			
No.			
	रक	म जना करने की तारीख	
		Date of Deposit	
वार्षिक रकम लेने व	च स्थान		
ANNUAL PAY	MENT PAYABLE	E AT	
जमाकी गयी रकम	म् ३	रुपये	
Amount of De	posit Rs	Rupees	
यह जमापत्र			
This Certificate	e entitles		
		। श्रधिकार प्रदान करता है कि वे प्रति व	
रु०	् रुपये	to receive an annual payment of	of
·			
11.51	, rupees ,	-	
			,
	। क श्रनुसार दस वय त	क वार्षिकी जमा योजना 1966 के उपबन	त्रा क अधान
प्राप्त करें।			
for a period of ter the Annuity Dep	n years, as per the osit Scheme, 1966.	Schodule below, subject to the	provisions of
पब्लिक डेंट ग्राफिस,			
रिजर्व बैंक श्राफ इि	ंड या	भारत के राष्ट्रपति के श्रादेश से	1
		By order of the Presid	lent of India
Public Debt Office Reserve Eank of			
,			
		गवर्नर, रिजर्व बैंक श्र	क्ष इण्डिया
		Governor, Reserve Bank	of India.
जारी हें.ने की ता	रीख		
Date of Issue			
			<i>र व स्था</i> पक
	•	प्र गुस् ची	Manager.
		chedule	
पहली रकम देय होने			
First payment	will be due on		
प्रत्येक श्रगले वर्ष की	रकम देय होने की त	ारीख	
Subsequent pay succeeding year	ment in every will be due on		

धन्तिम रकभ देय होने की तारीख

Last payment will be due on"

[No. F. 16(2)-W&M/66.] A. R. SHIRALI, Jt. Secy.

(Department of Revenue and Insurance)

INCOME-TAX

New Delhi, the 30th December 1966

- G.S.R. 2033.—In exercise of the powers conferred by section 280W of the Income-tax Act; 1961 (43 of 1961), the Central Government hereby makes the following Scheme, namely;—
- 1. Short title, commencement and application.—(1) This Scheme may be called the Annuity Deposit Scheme, 1966.
 - (2) It shall come into force on the 1st day of February, 1967.
- (3) It applies to all persons to whom the provisions of Chapter XXII-A of the Income-tax Act, 1961 (43 of 1961) apply in relation to the assessment year commencing on the 1st day of April, 1967, or any subsequent assessment year.
 - 2. Definitions.—(1) In this Scheme, unless the context otherwise requires.—
 - (a) "Act" means the Income-tax Act, 1961 (43 of 1961);
 - (b) "Annuity Deposit Certificate" means a Ten Year Annuity Deposit Certificate the form of which has been prescribed by the Central Government in the Government of India, Ministry of Finance (Department of Economic Affairs) Notification No. G.S.R. 2032. dated the 30th December, 1966, and which is issued as evidence of annuity deposit;
 - (c) "deposit office" means-
 - any office of the Reserve Bank of India at Bombay (Fort and Byculla), Calcutta, New Delhi, Madras. Bangalore, Kanpur and Nagpur;
 - (ii) any branch within India of the State Bank of India or any of its subsidiary banks;
 - (iii) any other office authorised by the Central Government to accept annuity deposits;
 - (d) "paragraph" means a paragraph of this Scheme and "sub-paragraph" means a sub-paragraph of the paragraph in which it occurs;
 - (e) "Public Debt Office" means an office of the Reserve Bank of India on the books of which a Ten Year Annuity Deposit Certificate is registered or may be registered;
 - (f) "section" means a section of the Act.
- (2) All references to "Forms" in this Scheme shall be construed as references to the forms set out in Appendix I hereto.
- 3. Basis of making annuity deposit.—Every depositor who is required to make an annuity deposit in respect of the adjusted total income of the previous year or previous years relevant to the assessment year commencing on the 1st day of April, 1967, or any subsequent assessment year, shall make such deposit in an amount calculated at the rate or rates specified in the annual Finance Act on the adjusted total income of such previous year or previous years as estimated by him.
- 4. Deposit when to be made.—(1) Save as provided hereinbelow, annuity deposit in relation to any assessment year commencing on the 1st day of April,

1967, or any subsequent assessment year, shall be made at any time (in one sum or in instalments of the depositor's choice) during the financial year immediately preceding such assessment year (which financial year is hereafter, in this Scheme, referred to as relevant financial year).

- (2) Notwithstanding anything contained in sub-paragraph (1), the Incometax Officer may, on an application by the depositor in Form A made on or before the specified date, by order in writing, allow the depositor to make a deposit or, as the case may be, a further deposit after the expiry of the relevant financial year, where—
 - (i) the depositor is a person whose total income includes any income from business or profession, the previous year in respect of which expired after the 31st day of December of the year immediately preceding the assessment year and he has during the relevant financial year made a deposit in an amount which is not less than seventy-five per cent of the amount required to be deposited in respect of the adjusted total income as determined on the basis of the total income returned, and, further, satisfies the Income-tax Officer that he was prevented by exceptional or unforeseen circumstances from making a correct estimate of his adjusted total income and that his failure to make, during the relevant financial year, the full amount of deposit required to be made, was solely attributable to such circumstance; or
 - (ii) the depositor is absent from India throughout the relevant fluancial year; or
 - (iii) the depositor had died before the expiry of the relevant financial year and the legal representative of the deceased depositor satisfies the Income-tax Officer that he was prevented by sufficient cause from making a deposit or, as the case may be, the full amount of the deposit required to be made, during the relevant financial year; or
 - (iv) the depositor is a firm which is refused registration or the registration of which is cancelled or does not have effect for the relevant assessment year; or
 - (v) the depositor produces evidence to the satisfaction of the Income-tax Officer that he was prevented by sufficient cause from making the deposit or the full amount of the deposit required to be made, during the relevant financial year:
 - Provided that the further period so allowed by the Income-tax Officer under this sub-paragraph shall, in no case, extend beyond a period of thirty days from the date of his order:
 - Provided further that the previous approval of the Inspecting Assistant Commissioner shall be obtained before allowing the depositor, under clause (v), to make a deposit or, as the case may be, a further deposit after the expiry of the relevant financial year.
- (3) For the purposes of sub-paragraph (2), the expression "specified date" means—
 - (a) in a case referred to in clause (i) or clause (ii) or clause (v) of that sub-paragraph, the date for furnishing the return under section 139, whether fixed originally or on extension;
 - (b) in a case referred to in clause (ii) of that sub-paragraph, thirty days from the date on which the depositor returned to India; and
 - (c) in a case referred to in clause (iv) of that sub-paragraph, thirty days from the date on which the order refusing registration or the order cancelling registration or, as the case may be, the notice of demand relating to the regular assessment was served on the depositor.

- 5. Manner of deposit.—(1) Every person required to make annuity deposit shall make such deposit at any deposit office either in cash or by cheque drawn in favour of that deposit office along with an application in Form B, or as near thereto as may be.
- (2) Where the depositor is a firm or an association of persons [not being a society registered under the Societies Registration Act, 1860 (21 of 1860)] or a body of individuals, the application under sub-paragraph (1) shall be accompanied by a declaration in respect of its constitution in Form C.
- (3) Where the depositor is a society registered under the Societies Registration Act, 1860 (21 of 1860), the application under sub-paragraph (1) shall be accompanied by the following documents, namely:—
 - (a) A true copy of the certificate of registration;
 - (b) a true copy of the bye-laws, rules and regulations of the society; and
 - (c) a copy of the resolution (certified to be true by its principal officer) specifying the designations and names of the officials who shall be entitled to receive the annuity on behalf of the society.
 - (4) The application under sub-paragraph (1) shall be signed—
 - (a) in the case of an individual, not being a minor, by the individual himself; where such individual is dead, by his legal representative; and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
 - (b) in the case of a Hindu undivided family, by the Karta; and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
 - (c) in the case of an unregistered firm, by any partner thereof (not being a minor);
 - (d) in the case of any other association or body of individuals, by any member or the principal officer of the association or the body; and
 - (e) in the case of any other person, by that person or by some person competent to act on his behalf.
- (5) On receipt of an application under sub-paragraph (1) together with the amount of deposit, the deposit office shall issue a receipt in Form D to the depositor specifying the date on or after which the receipt may be surrendered in exchange for the Annuity Deposit Certificate.
- (6) On the depositor surrendering the receipt duly discharged, the deposit office shall deliver to the depositor the Annuity Deposit Certificate and where the depositor has elected to keep the Annuity Deposit Certificate in the safe custody of the Public Debt Office, the Memorandum of Deposit in respect of the Certificate and the counterfoil thereof.
- 6. Evidence of payment of annuity deposit.—Every depositor shall, for the purpose of claiming a deduction in computing his total income under section 280-O of the amount of annuity deposit made by him in relation to any assessment year, furnish, along with his return of income for that assessment year, the counterfoil of the relevant Annuity Deposit Certificate together with a statement in Form E.
- 7. Payment of annuity.—(1) The deposit office at which the Annuity Deposit Certificate is enfaced for payment shall pay to the depositor the annuity—
 - (a) where the deposit office is an office of the Reserve Bank of India, on the depositor producing the Certificate;
 - (b) in any other case, on the depositor producing the Certificate and furnishing a receipt in Form F:

- Provided that where any Annuity Deposit Certificate is kept in the safe custody of the Public Debt Office, that office shall remit the amount of the annuity to the depositor at his cost or, as the case may be, forward the annuity warrant to the Bank or Post Office designated by the depositor.
- (2) (a) In the case of a deceased depositor who has not made a nomination under paragraph 13, the annuity shall be payable to his legal representative.
- (b) In the case of a minor, lunatic or idiot, the annuity shall be payable to his guardian or manager for the benefit of such minor, lunatic or idiot.
- (c) In the case of a firm, an association of persons or a body of individuals, the annuity may be paid to the firm, association of persons or body of individuals, as the case may be, or to any partner or member thereof.
- (3) The payment of the annuity referred to in sub-paragraph (1) or sub-paragraph (2) shall commence after the expiry of one year from the date of deposit.

Explanation.—For the purposes of this sub-paragraph, the "date of deposit" means the date on which the cash or cheque along with the application is received by the deposit office.

- (4) The holder of an Annuity Deposit Certificate enfaced for payment at any deposit office may make an application for change of enfacement to the deposit office at which it stands enfaced for payment or to the deposit office at which the change of enfacement is desired or to the Public Debt Office.
 - (5) An Annuity Deposit Certificate shall not be transferable.
- 8. Payment of commuted value of annuity.—(1) The Income-tax Officer exercising jurisdiction under the Act in the case of a person entitled to receive any annuity shall be the authority competent to authorise the payment of the commuted value of such annuity.
- (2) An application for payment of commuted value of annuity under this paragraph shall be made in quadruplicate in Form G to the Income-tax Officer.
- (3) Where the Income-tax Officer authorises the payment of the commuted value of any annuity, he shall issue to the person entitled to receive the annuity an order in writing requiring the deposit office at which the Annuity Deposit Certificate is enfaced for payment to pay him the amount of the commuted value of the instalments of annuity which remain to be paid and shall advise the deposit office accordingly.
- (4) On production of the order of the Income-tax Officer by the person concerned and on receipt of the advice from the Income-tax Officer, the deposit office shall make the payment of the amount of such commuted value in accordance with the Table in Appendix II hereto---
 - (a) in a case where the Annuity Deposit Certificate is kept in the safe custody of the Public Debt Office, on the person concerned surrendering the Memorandum of Deposit, and
 - (b) in any other case, on the person concerned surrendering the Annuity Deposit Certificate duly discharged.
- 9. Refund of annuity deposit.—(1) Any amount deposited or purported to be deposited by way of annuity deposit may be refunded in the cases specified below. namely:—
 - (a) where the deposit is made by any person to whom the provisions of Chapter XXIIA do not apply;
 - (b) where the total income of the person who made the deposit for the relevant assessment year as finally determined does not exceed fifteen thousand rupces;
 - (c) where the person who made the deposit is not otherwise required to make any annuity deposit.

- (2) An application for refund under this paragraph shall be made in quadruplicate in Form H to the Income-tax Officer.
- (3) If the Income-tax Officer is satisfied, after making such enquiry as he deems fit, that the applicant is entitled to a refund of the amount of deposit made by him, he shall issue to the person entitled to the refund an order in writing requiring the deposit office at which the Annuity Deposit Certificate is enfaced for payment to grant him a refund,—
 - (i) in a case where no payment of annuity in respect of the amount deposited by such person has been made, of the full amount deposited by him;
- (ii) in a case where any payment of annuity in respect of the amount deposited by such person has been made, of the amount deposited by such person as reduced by the amount of annuity paid to him; and shall advise the deposit office accordingly.
- (4) On production of the order of the Income-tax Officer by the person concerned and on receipt of the advice from the Income-tax Officer, the deposit office shall compute the amount of refund due to such person in accordance with the provisions of sub-paragraph (3) and refund the amount so computed—
 - (a) in a case where the Annuity Deposit Certificate is kept in the safe custody of the Public Debt Office, on the person concerned surrendering the Memorandum of Deposit, and
- (b) in any other case, on the person concerned surrendering the Annuity deposit Certificate duly discharged.
- (5) Where, prior to the grant of a refund under this paragraph, any payment of annuity in respect of the amount deposited by a person has been made to him, the amount of annuity so paid shall not be included in his total income.
- 10. Adjustment of excess deposit.—(1) Where, on completion of the regular assessment for any assessment year or as a result of an order under section 154 or section 155 or section 250 or section 254 or section 260 or section 262 or section 264, it is found that the amount already deposited by the depositor for any assessment year is in excess of the annuity deposit required to be made by him for that assessment year and the provisions of paragraph 9 do not apply, the depositor shall be entitled to adjust the amount of such excess by way of reducing the amount of annuity deposit required to be made in the financial year in which the regular assessment is made or any of the orders aforesaid is passed, and thereupon the amount of the excess so adjusted, shall, for the purposes of the deduction under section 280-O, be treated as annuity deposit actually made by the depositor during such financial year.
- (2) Where the excess of annuity deposit cannot be adjusted or fully adjusted under sub-paragraph (1), the annuity or the commuted value of the annuity includible in the total income of the depositor assessable for any assessment year shall be reduced by an amount equal to such excess and for this purpose the reduction shall first be made from the total income assessable for the assessment year next following the financial year in which the deposit was made and to the extent, if any, the excess is not so adjusted, the reduction shall be made from the total income assessable for the next assessment year and so on.
- 11. Deposit made by an unregistered firm assessed under section 183(b).—(1) Where an unregistered firm has made an annuity deposit for an assessment year and the firm is assessed under clause (b) of section 183 for that assessment year, the Income-tax Officer shall make an order authorising the payment of the commuted value of any annuity due to the firm in respect of such deposit, and shall send a copy thereof to the firm and advise the deposit office accordingly.
- (2) On production of the order of the Income-tax Officer by the firm and on receipt of the advice from the Income-tax Officer, the deposit office shall make the payment of the amount of such commuted value in accordance with the Table in Appendix II hereto—
 - (a) in a case where the Annuity Deposit Certificate is kept in the safe custody of the Public Debt Office, on the firm surrendering the Memorandum of Deposit, and

(b) in any other case, on the firm surrendering the Annuity Deposit Certificate

duly discharged.

- (3) Where such annuity or the commuted value of such annuity has been included in the total income of the firm assessable for any subsequent assessment year, the amount of such inclusion, to the extent it does not consist of interest accrued on the annuity deposit made, shall be excluded from the total income assessable for such subsequent assessment year.
- 12. Payment of annuity in the case of dissolved firms, associations of persons or bodies of individuals.—Where any firm or association of persons or body of individuals which has made an annuity deposit in respect of any assessment year is dissolved before the receipt of all the annuities in respect of such deposit, the annuity shall be paid to the persons who were its partners or members immediately before its dissolution in such proportion as the Income-tax Officer may, having regard to the proportion in which they were entitled to share the profits in the previous year in which the dissolution took place, direct.
- 13. Nominations.—(1) A depositor, being an individual, may nominate in Form J, or as near thereto as may be, one or more individuals who shall be entitled to receive the annuity payable to him in the event of his death.
- (2) Where any annuity is payable to two or more nominees and either or any of them dies before such payment is made, the amount shall be paid to the surviving nominee or nominees.
- (3) No nomination shall be made in respect of annuity deposit made on behalf of a minor.
- (4) A nomination made by a depositor may be varied by a fresh nomination in Form J or as near thereto as may be, or may be cancelled by giving notice in writing to the Public Debt Office in Form K.
- (5) Every nomination and every cancellation or variation thereof shall be registered at the Public Debt Office and shall be effective from the date of such registration.
- (6) If the nominee is a minor, the depositor may appoint any person to receive the amount due in the event of his death during the minority of the nominee.
- 14. Declaration under the proviso to section 280P to person paying salary.—
 (1) A person whose estimated income chargeable under the head "Salaries" for any financial year does not exceed twenty-five thousand rupecs may, for the purposes of the proviso to section 280P, furnish, on or before the 31st day of December of such financial year, a declaration in Form L or as near thereto as may be to the person responsible for paying him such income of his intention to make the annuity deposit under the provisions of Chapter XXIIA and the amount which he so intends to deposit.
- (2) On receipt of a declaration in Form L, the person responsible for paying such income to the declarant shall deduct income-tax from such income as if such income had been reduced by the amount of annuity deposit specified in such declaration.
- 15. Special provision.—Where any depositor has, before the 1st day of February 1967, made an annuity deposit under the Annuity Deposit Scheme, 1964, in relation to the assessment year commencing on the 1st day of April, 1967, the deposit so made shall be deemed to be a deposit under the Annuity Deposit Scheme, 1966.—
 - (a) the amount so deposited shall stand transferred as a deposit under this Scheme,
 - (b) the annuity deposit certificate issued under the first mentioned Scheme shall be deemed to have been issued under this Scheme,

and all the provisions of this Scheme shall, notwithstanding sub-paragraph (2) of paragraph 1, apply accordingly in relation to that deposit as if this Scheme had come into force on the date the deposit was made.

APPENDIX I

FORM A

ANNUITY DEPOSITS

Application for allowing further time for making annuity deposit [See paragraph 4(2) of the Annuity Deposit Scheme, 1966.]

The Income-tax Officer,	
Sir,	
Under paragraph 4 (1) of the A	annuity Deposit Scheme, 1966,
.,	Name of Depositor)
have/had* to make an annuity de relation to the assessment year community de relation to the assessment year decreased and the relation to the assessment year decreased and the relation to the assessment year decreased and the relation to the relati	posit during the financial year 19 19 in mencing on 1st April, 19
2.† The deposit has to be made had to be	by me/us* as .
guardian legal representative	
member partner	of ————————————————————————————————————
towards the annuity deposit requideposit* to be made further deposit	ted any amount
Stateme	ent of Reasons@
	I/We* may be allowed to make a deposit* further deposit
Date	Yours faithfully,
Place	
	Signature**
	Name (in full)
	Address (in full)

^{*}Delete inapplicable words.

[†]Score out paragraph 2, if not applicable.

[@] Some of the circumstances which would justify the grant of further time to make the deposit or further deposit are specified in paragraph 4(2) of the Scheme. If the space provided herein is insufficient, separate enclosure may be used for the purpose.

^{**}The application should be signed by a person who is entitled to sign an application for issue of Annuity Deposit Certificate under paragraph 5(4) of the Annuity Deposit Scheme, 1966.

FORM B

ANNUITY DEPOSITS

Application	for	issue	of	Annuity	Deposit	Certifica	ite
[See paragraph	5(1) of	the	Annuity	Deposit	Scheme,	1966]

Receiving Office Application No
I/We*(in block capital letters)
herewith tender cash/cheque** for Rs
†2. The deposit is made by me as legal representative of
††3. The deposit is made by me as guardian on behalf of
@4. The deposit is made by me as Karta of
@@5. The annuity may be paid at
(Here insert the name of the Bank i.e., Reserve Bank of India or State Bank of India or any of its subsidiary banks and place at which payment is desired)
The Annuity Deposit Certificate may be kept in the safe custody of the Public Debt Office, and
(a) annulty thereon may be remitted by money order to
(Here state the name and address of the holder) after deduction of the usual remittance charges, at my/our risk and responsibility; or
(b) Annuity warrant thereon may be made payable at
(Place)
and forwarded to(Here state the name and full address of the depositor)
Or
(c) Annuity warrant may be forwarded to
(Name of Bank or Post Office)

§6. I wish to make a nomination is prescribed nomination form is enclose respect of the Certificate applied for, a	ed/I do not w	ne Certificate applied for. The lish to make a nomination in
		Signature of the depositor
Date Name	e (in full)	
Place Addre	ess (in full)	
Notes: *In the case of a firm, an associate Societies Registration Act, 1860) or a body of declaration in respect of its constitution the Societies Registration Act, 1860, the application of registration, a true copy of its blution (certified to be true by its principal of officials who shall be entitled to receive the about the societies of the about th	y of individuals, t in From C. In lication should b byc-laws, rules ar ficer) specifying t	the application should be accompanied the case of a society registered under e accompanied by a true copy of the diregulations and a copy of the reso- the designations and names of the
**Delete whichever is not applicable.		
†For deposit on behalf of deceased indi	viduals.	
††For deposit on behalf of minors.		
@For deposit on behalf of a Hindu und	livided family.	
@@Score out whichever is not applicab	le.	
\$Only for individuals who are not minor	rs. Delete which	iever is not applicable.
Annuity Deposit Certificate		
for Rs		
		For Manager
	Public I	Debt Office, Reserve Bank of India.
	Form C	
A NANT	UITY DEPOSI	TS
Declaration Regarding Constitution of Fir	•	•
[See paragraph 5(2) of the	e Annuity Depos	it Scheme, 1966]
	Address	
	Dated	**************
The Manager, Reserve Bank of India, Public Debt Office,		
Sir,		
The firm/association of persons/body of is constituted by the undermentioned partifollows:—	individuals of Mo ners/members w	essis
TOHONS .—		Yours faithfully,
		(Partner/Member)
Name of partners/members	Specin of p	nen signature for the firm/associations ersons/body of individuals.
r	*	
2	•	
3		
	•	

980 THE GAZETTE OF INDIA EXTRAORDINARY	[PART 11—
Identified by :—	
Banker	
Income-tax Officer	
Treasury Officer	
Magistrate	
Justice of the Peace	
N.B.—*(1) The partners/members should sign in their personal names, on behalf	of the fitm
association of persons/body of individuals. (2) Delete inappropriate words.	ot t-10 113 114
Form D	
ANNUITY DEPOSITS	
Receipt	
[See paragraph 5(5) of the Annuity Diposit Scheme, 1966]	
No	
Received from	
m Agent/Manager	
Place	٠.
Date(Name of Bank)	
Notes. (1) This receipt should be preserved carefully and presented on or after. duly discharged for obtaining delivery of the Annuity Deposit Certificate.	
(2) The Bank reserves the right to refuse delivery of the Annuity Deposit Certithis receipt is surrendered properly discharged.	ficate until
(3) Where the deposit is made by cheque, the Annuity Deposit Certificate will be after the cheque is realised.	ssued only
*Delete whichever is not applicable.	
FORM OF DISCHARGE	
*ReceivedAnnuity Deposit Coetificate along	g with the
relevant counterfoil for Rs. (Rupees	
†Received Memorandum of Deposit No	
Signature of depositor.	
*To be completed where the Annuity Deposit Certificate is not to be kept in the sa of the Public Debt Office.	fe custody
†To be completed where the Annuity Deposit Certificate is to be kept in the safe the Public Debt Office.	custody of
FORM E	
ANNU(TY DEPOSITS	
Intimation of Annuity Deposits	
[See paragraph 6 of the Annuity Deposit Scheme, 1966]	
(Name of depositor)	
(address of depositor)	
To The Incometax Officer,	
The Incont. tax Onton;	

Sl. I	Distinguishing Deposit Co		nuity		Amount Rs.	
I		2		/ 	3	
			Total .			
atc					Signature	of defositor
		-,	e inappropriate.			
	culars filled in Deposit Certifi intimation for	icate(s), and ϵ	on form with the naure that such	e relevant counterfoil	counterfoil(s) l(s) is/are sent	of the Annui along with t
		433	FORM F	erre		
	Peccei		NUITY DEPO: nt on Annuity L		ficates	
			the Annuity De	_		
Received	from		of Bank)	a	t	
yme it due o	on Annuity Da		ites as follows:			
Number of Annuity Deposit Certificate	Amount of each certificate	Amount of Annuity	No. of years for which annuity pay- ments are due	Total amount due	Date upto which pay- ment is due	Name and address of holder of Annuity of Deposit of Certificate
	Rs.	Rs. P.		Rs. P.		
			Тота	ւ		
						

4 6	٠	×	լr,	II-

FORM G

ANNUITY DEPOSITS

Application for Payment of Commuted value of Annuity
[See paragraph 8(2) of the Annuity Deposit Scheme, 1966]

The Income-tax Off	icer,			
.Sir,	- _			
do hereby state that I am/v annuity deposit made by	of the person we are* entitle	entitled to receive the d to receive the ins duri	e annuity) stalments o	funnuity in respect of the
in relation to the assessme	nt year comm	encing on the 1st.		
Date on which annuity deposit is made	Amount Rs.	Distinguishing Annuity Deposit	No. of Certificate	Deposit effice at which certificate is enfaced for payment
1	2	3		4
For the reasons given the payment of the commute	oclow, genuined value of the	e hardship will be o	caused to n	ne/us*unless you authorise cemain to be paid.
	STA	ATEMENT OF R	easons@)
2. It is, therefore, requesting aforest	ested that you	may authorise the p	payment of	the commuted value of the
				urs faithfully,
		_		<u> </u>
Date — — — — Place — — — — — — — — — — — — — — — — — — —				
Place		Montess	(111 (411)	

Note:—This application should be submitted IN QUADRUPLICATE.

^{*}Delete whichever is inapplicable.

[@]If the space provided herein is insufficient, separate enclosure may be used for the purpose.

^{**}The application should be signed by the person entitled to receive the annuity.

ORDER UNDER PARAGRAPH 8(3) OF THE ANNUITY DEFOSIT SCHEME, 1966

imuted value of the install	ments of ann ati————————————————————————————————————	uity in respect of the anni- during ar commencing on the 1st A	nt(s) of the amount of he coming deposit aforesaic mace by the financial year 19— April, 19——which remain to
is hereby requested to pay in accordance with the Tal	to the applica	x II to the Annuity Deposit	nount of such commuted value Scheme, 1966.
Date-	_	Signature	
Scal-		Designation: Income-tax (Ward/District/Circle.	Officer,
ist copy to th			
2nd copy to	the Manager/	Agent,	
name of	the deposit of	fice)	
%3rd copy to the	Manager, Res	erve Bank of India, Public D	Ocht Office,—————
WNot necessary where	an office of the	Reserve Bank is the deposit	office.
		Form H	
	ANN	UITY DEPOSITS	
	A_{DI}	lication for Refund	
[See par	agrayh 9(2) oi	f the Annuity Ecposit Sch	eme, 1966]
The Income-tax Office	•		
(name of p	erson claiming	refund of deposit)	was deposited
by me			
		by way	of annuity deposit(s)
Shri/Shrimati- during the financial year ing on 1st April, 19	19— <u> </u>	in relation to the	assessment year commenc-
Date on which annuity deposit is made	Amount	Distinguishing No. of An-	Deposit effice at which the certificate is enfaced for payment
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Rs,		
I	2	3	4
occause	<del></del>	is entitled to a refun	1966, I am*/We are/Shri d of the aforesaid amount hrimati

I am/We required to mal	are/Shri/Shr ke the annun	imati——— ity deposit	in relat	ion to the	issessment w	is/	otherwise, not
	ercfore, requ					-ar 19 -1	
					You	ırs faithful	ly,
Date			Signatu	re **			
Place———							<del></del> _
			Address	(in full)—			
*Delete which	chever is ina	pplicable.				-	
**The application of Annuity	ntion should Deposit Co	be signed b tificate und	lei parag	rraph 5(4) o	the Annuit	y Deposit	cation for isst e Scheme, 1566.
Note.—Thi	is application	. should be	submit	ted IN QU	ADRUPLI(	ATF.	
					9(3) OF T EME, 1966	HE	
This is to auth him/her/them/Sh assessment year	horise the ret uri/Shrimati— 19——-19:	und to the	abovem	entiched ap by way o mager/Agen	of annuity	deposit in	u deposited by relation to the
requested to refu them/Shri/Shrim 9(4) of the Ann	ınd to the ap	plicant(s) a	bove-me	ntioned the	(Name of amount of a	the deposi efund du	t office)
Date		ocacine, i	-	ITE			
Scal					me-tax Off		
Dour					-Ward/Distr	rict/Circle.	
	to the applic y to the M		nt				
			<del></del>				
· ·	f the d <del>e</del> posi y to th <b>e M</b> ar	•	ve Banl	of India, P	ublic Debt (	Office,——	
	- 				·		
% Not neces	sary wnere ai	готисе от п		orm [	ne acposit or	nce.	
		A		ORM J FY DEPOS	ITS		
				of Nominati			
	e paragraph		3(4) of	the Annuity	Deposit Sch	neme, 1966	5]
		(1		nd address)			
nominate the fo	llowing indiv the time bei	idual(s) wh ng due or	o shall, the Ann	en my death wity Deposi	i, have the ri t Certificate(	ght to recess) specified	ive payment of 1 below:—
	Annuity De Certifica				Nominee		
Distinguish- ing No.	Date of deposit	Amount	Sl. No.	Name	Address	Date of birth	Relationship to the depositor
		Rs.					T
			I	2	3	4	5
			Ι.				
			2. 3.				
			4. 5.				

2. *As————above/Nominee No.———,	is a minor on this date, I appoir	t Shri/Smt,/Kumari
	(Name and address)	
to receive the amount for the fir	ne being due on the above certifi	cate(s) in the event of my death
me and registered in the books	n substitution for the nominatio of the Reserve Bank of India, Pub ll stand cancelled on registration	lic Debt Office.
Place-	Signature of de	positor————
Date ————		
Signatures and addresses of w	ritnesses:	
T.		
2.		
Notes: (1) *Net to be filled i		
(2) †Name of the no		
• • • • • • • • • • • • • • • • • • • •	may be struck out, when the mon	aination is not in substituti <b>en</b>
	Form K	
	ANNUITY DEPOSITS	
N	otification of Cancellation of Nomi	gation
[Sez paraga	urph 13 (4) of the Annuity Deposit	Scheme, 1966]
Ι,————	(Name and address)	
following Annuity Deposit Cert	n datedn ificate (s) and registered in the boo	ks of the Reserve Bank of India.
Public Debt Office.	———————on the——	(date)
		• -•
PART	TOULARS OF THE CERTIES	CATE(S)
Distinguishing	Date of Deposit	Аптоине
Number		
Dat.		
Date————		Signature of depositor
Place		
Signature of and addresses of	witnesses.	
1,	· · · · · · · · · · · · · · · · · · ·	
2. ————		

#### FORM L

#### ANNUITY DEPOSITS

## Declaration of Intention to make Annuity Deposit

~y	manco xammon, zopon	•		
[See paragraph 14 of the Annua	tv Deposit Scheme,	1966].		
To				
Designation of person paying salary)				
Sir, I hereby declare that I propose to make an amunder the provisions of Chapter XXIIA of the Act dur in relation to the assessment year 1919	ing the financial yea			
It is, therefore, requested that you may deduce estimated income referred to in sub-section (1) of that Rs proposted to be deposited by	section had been redi	section 192 uced by the	as il the amount of	
	Yours faithfu	illy,		
Date	Signature	Signature		
Piace	Name ,in full)—————			
	Address (ju tull)			
nead "Salaries" for any financial year execu 25,000.  APPEND	IX II			
ANNUITY D	DEPOSITS			
TABLE OF COMMUTED				
[See paragraphs 8:4) and (1:2) of the	Annuity Deposit Scho	eine, 1966].		
	Commut	ed value of	amunties	
Where Commutation is made	amount of Annuity	Where the amount of Annuity Deposit is Rs. 100	amount of Annuity	
1	2	3	4	
	Rs.	R _i .	Rs.	

8 75

7.85

6.72

5.58

X7 50

78 50

67.19

55 75

875.00

785.05

671 91

557 - **5**0

After the expiry of 1 year but before 2 years from the date

After the expiry of 2 years but before 3 years from the date

After the expiry of 3 years but before 4 years from the date of

After the expiry of 4 years but before 5 years from the date

of deposit

of deposit .

of deposit

r	2	3	4
After the expiry of 5 years but before 6 years from the date of deposit	Rs.	R ₈ .	Rs. 443 · 99
After the expiry of 6 years but before 7 years from the date of doposit		33 38	333.8r
After the expiry of 7 years but before 8 years from the date of deposit		23.00	229.96
After the expiry of 8 years but before 9 years from the date of deposit	_	13.63	136.25
After the expiry of 9 years but before 10 years from the date of deposit	0.57	5.75	57.46

NOTE: The amount of the commuted value will be calculated in the following manner:

- (a) For every unit of Rs. 1,000 if any, comprised in the amount of the annuity deposit, the amount of the commuted value will be calculated at the rates specified in column 4;
- (b) For every unit of Rs. 100, if any, comprised in the amount of the annuity deposit, remaining after the calculation at (a), the amount of the commuted value will be calculated at the rates specified in col. 3; and
- (e) For every unit of Rs. 10, if any, comprised in the amount of the annuity deposit remaining after the calculations at (a) and (b), the amount of the commuted value will be calculated at the rates specified in column 2.

The aggregate of the amounts calculated as at (a), (b) and (c) will be the amount of the commuted value.

[No. 122/F. No. 10/34/66-TPL.]
JAMUNAA PRASAD SINGH,Addl. Secy.